

**IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE MIDDLE DISTRICT OF ALABAMA  
EASTERN DIVISION**

REGIONS BANK, a state banking	)
association,	)
	)
Plaintiff and Counter Claim	)
Defendant as to Parcel 1	)
	)
CHARLENE RYLES, Administrator	)
of the Estate of Charlie G. Ryles and	)
CHARLENE RYLES,	)
INDIVIDUALLY	)
	)
Cross Claim Plaintiff	)
	)
v.	) Civil Action No.: 2:05-CV-1003-B
	)
THE ESTATE OF CHARLES G.	)
RYLES; CHECK CARE SYSTEMS;	)
ANDREANA PHIPHER	)
BLENDA RYLES; CHARLENE	)
RYLES; CHRISTOPHER RYLES;	)
DOROTHY D. RYLES; GREGORY D.	)
RYLES; KERONICA RYLES;	)
KIMBERLY RYLES; SANDRA	)
RYLES; INTERNAL REVENUE	)
SERVICE,	)
	)
Defendants; Counter Claim	)
Defendants; and Cross Claim	)
Defendants.	)
	)
Defendants.	)

**ANSWER OF THE COUNTER-CLAIM DEFENDANT  
INTERNAL REVENUE SERVICE**

Comes now the counter-claim defendant, Internal Revenue Service, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, and

answers the cross-claim plaintiff and counter/cross-claim defendants' Amended Complaint, filed herein on December 30, 2005, as follows:

1. The Internal Revenue Service does not dispute the averments of paragraph # 1.
2. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
3. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
4. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
5. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
6. The Internal Revenue Service admits the allegations of this paragraph of the complaint.
7. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
8. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.
9. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

10. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

11. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

12. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

13. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

14. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

#### **STATEMENT OF THE FACTS**

15. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

16. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

17. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

18. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

19. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

20. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

21. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

22. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

23. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

24. The Internal Revenue Service admits the allegations of this paragraph of the complaint and asserts that the lien attached to the amended complaint is an accurate and truthful copy of the actual lien on file with the Judge of Probate of Pike County, Alabama, at Book 2004, Page 120. The Internal Revenue Service also asserts that this lien attaches to any proceeds to be realized by the subject taxpayer, Gregory D. Ryles, on account of the sale, transfer or other division of the parcel(s) which are referred to in the amended complaint.

25. The Internal Revenue Service admits the allegations of this paragraph of the complaint.

26. The Internal Revenue Service is without sufficient information to form a belief as to the truth of the allegations of this paragraph, the same are therefore denied.

The remaining allegations of the amended complaint are in the form of a prayer for relief, to which no answer is required.

Respectfully submitted this 13<sup>th</sup> day of January, 2006.

LEURA G. CANARY  
United States Attorney

By: /s/ R. Randolph Neeley  
R. RANDOLPH NEELEY  
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**CERTIFICATE OF SERVICE**

I hereby certify that on January 13, 2006, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, and I hereby certify that I have mailed, by United States Postal Service, a copy of same to the following non-CM/ECF participant(s):

Regions Bank  
c/o Alan C. Christian  
Rick A. LaTrace  
Johnstone and Adams  
P.O. Box 1988  
Mobile, Alabama 36633

Estate of Charles G. Ryles  
c/o James N. Thomas  
James N. Thomas, L.L.C.  
P.O. Box 974  
Troy, AL 36081-0974

Checkcare Systems  
c/o Richard C. Dean, Jr.  
Attorney at Law  
P.O. Box 1028  
Montgomery, AL 36101

Dated this 13<sup>th</sup> day of January, 2006.

/s/ R. Randolph Neeley  
Assistant United States Attorney